



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
OFFICE OF THE CHIEF OF CHAPLAINS
2511 JEFFERSON DAVIS HIGHWAY
ARLINGTON VA 22202-3907

DACH-IMR (165)

22 August 2002

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Chief of Chaplain's Guidelines for the Correct Use of Chapel Tithes and Offerings Funds (CTOF)

1. The Army is in the process of transitioning to Transformation Installation Management (TIM) in an effort to improve resourcing practices and support for Base Operations (BASOPS) missions and services. During this transition, funding of the Religious Support Mission on installations must be tied to appropriate funding sources and accounts. Under no circumstance will Chapel Tithes and Offerings Funds (CTOF) be used to provide for statutory or mission essential religious support requirements to be funded with appropriated resources (APF).
2. The CTOFs provide a distinct source of non-appropriated funds (NAF) to supplement the command religious program at all levels of the Army. These funds are "sacred" in nature and will not replace or provide for services, activities, programs, supplies or equipment that are to be purchased with APFs.
3. The giving of tithes and offerings is an integral part of religious practice and the constitutionally protected "free exercise of religion." Chaplains receive and account for tithes and offerings in conjunction with worship services in garrison and in the field, during peacetime and in combat. CTOFs facilitate the practice of giving tithes and offerings. This practice has historical precedence in religious worship. The primary purpose for CTOFs is to provide soldiers, family members, DOD Civilians, retirees, and other authorized personnel, who embrace the giving of tithes and offerings as a matter of stewardship and as a valued tenant of faith, the opportunity to exercise their faith commitment.
4. Ministry to soldiers and family members is an appropriated fund mission and must be adequately resourced. Appropriated funds (APF) are the primary funding source for the commander to support the religious mission, chaplain-led programs and activities, supplies, equipment, and facilities. Commanders at all levels are required to allocate appropriated resources to support statutory (U.S.C. Title 10) and mission essential religious support activities included in the approved Commander's Master Religious Plan (CMRP). Chaplains at all levels are accountable to implement this guidance without exception.
5. POC for this action is CH (COL) Donald G. Hanchett, Director, Information, Resource Management and Logistics at (703) 601-1120, DSN 329-1120 or email hanchd@occh-nt.army.mil.

GAYLORD T. GUNHUS
Chaplain (Major General) USA
Chief of Chaplains

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